## **Utah State Tax Commission**



## Purchaser's Combined State and Local Sales and Use Tax Return (Including Local Transit Tax)

TC-343 Rev. 11/90

For tax on Vessels, Outboard Motors, Snowmobiles and Off-Road Vehicles

**INSTRUCTIONS** Any violation or evasion of the law is subject to penalty.

This Form TC-343 must be filled out in full whenever their is a change of ownership. The amount of tax assessed must accompany this form.

- 1. The sales or use tax must be paid on every purchase of boats, boat motors, snowmobiles, or off-highway vehicles required to be registered or titled.
- 2. The tax is to be paid on the purchase price paid or charged except that where a person takes, as a trade-in for part payment of the unit purchased, tangible personal property other than money. The tax shall be computed and paid only upon the net difference between the purchase price and the amount of the trade-in allowance. Trades for services, real estate, stocks or bonds are not allowable trades for reduction of sales tax.
- 3. Local sales or use tax applies in all counties in Utah.
- 4. Local mass transit tax is to be included only if the purchaser's address in within a county or municipality that has adopted this tax.

READ INSTRUCTIONS ON BACK BEFORE FILLING OUT RETURN		Print Purchaser's Name and Address (Include Zip Code)		UTAH BASE DECAL NUMBER		
Checked					T. C. Offic	xe
					DO NOT WRITE IN  Receipt Number	THIS SPACE
		(Note county wh	nere unit is located if differer	nt from above)	Amount Paid \$	
Year	Make of Unit	Type	Mode	I	Identification No.	
	(include street, city, state,				\$	
Less exchange of tangible personal property with seller shown above     Describe trade in -						
3. Net purchase price.						
4. Use tax, % of net purchase price. (County Code )					\$	
	CERTIFY that this return, ir e and belief is a true, correct					e best of my
Taxpayer's Signature					Date	
E.O			Do Not Write Here Date	e		